

R867. Tax Commission, Collections.

R867-2B. Delinquent Tax Collection.

R867-2B-1. Collection of Penalty Pursuant to Utah Code Ann. Section 59-1-302.

A. The Tax Commission may impose a lien upon the real and personal property of an officer or director of a corporation liable to pay under Section 59-1-302.

B. The statute of limitations for imposing liens under A. is three years from the date of the penalty assessment.

Effective: 3/21/97